THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT SOUTHERN DIVISION

IN RE: DARROW, JEFFREY DEAN In Bankruptcy CASE NO. 12-31000-DOF CHAPTER 7 Honorable: Daniel S. Opperman

Debtor.	/
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SUPPLEMENTAL CERTIFICATE OF DISTRIBUTION

Michael A. Mason, Trustee of the above-named estate, hereby states the following:

- 1. That the Trustee has fully administered this estate by either liquidating or abandoning all property of the estate;
- 2. That the Trustee has collected \$18,399.75 and disbursed \$18,399.75 pursuant to Certificate of Distribution dated January 2, 2013.
- 3. Pursuant to the January 2, 2013 Certificate of Distribution the Trustee paid the Michigan Department of Treasury \$11,460.62 against its \$16,792.74 priority tax claim. The Trustee also paid the Internal Revenue Service \$3,693.02 against its \$5,411.21 priority tax claim.
- 4. That the Michigan Department of Treasury filed an amended tax claim containing a priority portion of \$9,352.39 and a \$2,480.68 general unsecured portion.
- 5. As a result of the amended priority tax claim filed by the Michigan Department of Treasury, it was determined that the Michigan Department of Treasury had been paid \$2,108.23 more against its priority claim than the amended claim and the Michigan Department of Treasury returned to the Trustee the \$2,108.23 over payment, which funds are deposited in an account in Bank of Kansas City.
- 6. From the \$2,108.23 returned to the Trustee, \$1,718.19 should be paid to the Internal Revenue Service against its priority tax claim no. 7 which results in a payment of that priority tax claim in full and thereby leaving \$390.04 to be distributed pro rata among general unsecured creditors.
 - 7. Consequently, of the \$2,108.23 on hand the following distribution should be made:

Priority Claims		Amount <u>Allowed</u>	<u>%Paid</u>	Amount <u>Paid</u>
000007	INTERNAL REVENUE SERVICE- Allowed amount of \$5,411.21. Amount previously paid \$3,693.02. Allowed amount balance \$1,718.19.	\$1,718.19	%100.0000 Subtotal:	\$1,718.19 \$1,718.19
		Amount		Amount
Unsecured Claims		Allowed	<u>%Paid</u>	<u>Paid</u>
000001	DISCOVER BANK	\$3,452.09	%2.9550	\$102.01
000002B	MICHIGAN DEPARTMENT OF TREASURY	\$2,480.68	%2.9552	\$73.31
000003	AMERICAN INFOSOURCE LP AS AGENT FOR	\$683.61	%2.9549	\$20.20
000004	FRONTIER COMMUNICATIONS	\$217.53	%2.9559	\$6.43
000005	PIONEER STATE MUTUAL INS C/O MMCC X	\$1,872.88	%2.9553	\$55.35
000006	VERIZON WIRELESS	\$934.53	%2.9544	\$27.61
800000	PYOD, LLC ITS SUCCESSORS AND ASSIGN	\$3,557.60	%2.9551	\$105.13
			Subtotal:	\$390.04
			Total:	\$2,108.23

The undersigned Trustee certifies under penalty of perjury that the foregoing is true and correct to the best of his knowledge.

DATE: February 20, 2013 /s/ Michael A. Mason

Michael A. Mason, TRUSTEE 516 West Court Street Flint, MI 48503 Telephone: (810) 234-9201

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